

**Illinois Department of Revenue
Regulations**

Title 86 Part 390 Section 390.101 Nature and Rate of the Tax

TITLE 86: REVENUE

**PART 390
METRO EAST MASS TRANSIT DISTRICT USE TAX**

Section 390.101 Nature and Rate of the Tax

If a Metro East Mass Transit District Retailers' Occupation Tax is imposed, *the Board of Trustees of a Metro East Mass Transit District may impose tax upon the privilege of using, in the District, any item of tangible personal property which is purchased outside the District at retail from a retailer, and which is titled or registered with an agency of this State's government, at a rate of 1/4% of the selling price of such tangible personal property within the District as "selling price" is defined in the "Use Tax Act", approved July 14, 1955, as now or hereafter amended. (Ill. Rev. Stat. 1989, ch. 120, par. 439.2) Such tax shall be collected from persons whose Illinois address for titling or registration purposes is given as being in the District. Such tax shall be collected by the Department of Revenue for the Metro East Mass Transit District. Such tax must be paid to the State, or an exemption determination must be obtained from the Department of Revenue, before the title or Certificate of Registration for the property may be issued. The tax or proof of exemption may be transmitted to the Department by way of the State agency with which, or State officer with whom, the tangible personal property must be titled or registered if the Department and such agency or State officer determine that this procedure will expedite the processing of applications for title or registration. (Ill. Rev. Stat. 1989, ch. 111 2/3, par. 355.01.)*

(Source: Amended at 15 Ill. Reg. 5815, effective April 5, 1991)